

# *Calendar Year Projections of Individual Returns by Major Processing Categories Selected Years and Areas*

*Document 6187*

*Fall 2003 Update*



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Department of the Treasury  
Internal Revenue Service

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*Office of Research  
Research, Analysis and Statistics*

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# Calendar Year Return Projections of Individual Returns by Major Processing Categories

Selected Years and Areas  
Fall 2003 Update

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**Forecasts Available Electronically**

The following forecasts are also available on the IRS's web site. This site can be reached at **[www.irs.gov](http://www.irs.gov)**. Select the "Tax Stats" option, and then the "Projections" option (under the *Statistical Publications* heading). IRS employees can also access this projections product on the IRWeb by selecting the "Commissioner" option (under the *Major Organizations* section); followed by the "Research Analysis and Statistics" option; the "Publications" option; and then the "Office of Research" option.

**Distribution**

If you are an IRS employee and would like to receive a printed copy of this document on a continual basis, please contact your local IMDDS coordinator and obtain the appropriate protocol for inclusion on the distribution list. All non-IRS customers, and IRS customers uncertain of their local IMDDS coordinator, should contact Philip Cormany at (202) 874-0514.

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## Overview

The Office of Research staff within the IRS Research, Analysis and Statistics Organization produces *Calendar Year Projections of Individual Returns by Major Processing Categories* (IRS Document 6187). This product contains U.S. and IRS center level projections of full-paid and other-than-full-paid categories of Forms 1040, 1040A, and 1040EZ. It also includes estimates of individual refunds, various components of individual electronically filed (e-file) returns (including on-line filed returns and TeleFile volumes), as well as a set of U.S. level forecasts by the IRS's business operating division organizational structure. The projections in this document, some at the state and traditional (former) district office level, are used by IRS staff for various resource allocation, planning and analysis efforts.

The projections in this fall 2003 revision incorporate 2003 filing season results through late summer. They also reflect impacts of administrative and legislative changes, but only to the extent that they have been approved. Most notable for this edition are the marginal changes in projected electronic individual return volumes to account for two major initiatives that are expected to increase e-file volumes. The initiatives include a private industry consortium that will offer free e-filing to qualified taxpayers and an IRS "e-services" product that will create incentives for the practitioner community to file returns electronically.

One other point of clarification, the projections in this update do not account for the less clearly defined (or more tentative) e-file initiatives being pursued. Thus, the projections contained in this publication are not goals, per se, and should not be interpreted as precluding an alternative e-file future more in line with levels sought by Congress.

## Impacts of Recent Legislative and Administrative Changes

Examples of administrative and legislative changes embedded in the projections include the following.

### *IRS Business Operating Division Structure and Center Modernization Alignment*

A breakout of the U.S. level forecasts between the IRS' Wage and Investment (W&I) division and the Small Business/Self Employed (SB/SE) division is presented in Table 1B. This also includes detail by e-file versus paper filing. In addition, the IRS continues to implement its modernization plans calling for a major redistribution and consolidation of paper individual returns processing among the IRS submission processing centers. The geographic alignment of former IRS district offices (largely states) to processing centers started to change in CY 2001/2002, and continues to change for CY 2003 through CY 2010. By CY 2010, Brookhaven, Memphis, Pennsylvania and Andover will no longer process paper returns. The paper return projections presented in Tables 2 through 13, reflect these new alignments of workload. The various configurations of state/districts to IRS processing centers for paper individual returns for CY 2002, and CY 2003-2010 are presented in tables at the end of this document.

### *Unique Drops in Filings for CY 2003*

In what is a rare development, partial year data for late summer indicated that return filing volumes in CY 2003 will be lower than those for 2002—for the individual income tax returns. Such year-to-year declines in filing volumes have only occurred a few times over the past three decades. We attribute this most recent occurrence to two factors, filing extensions to military personnel overseas, and the U.S. economy.

Data indicate that individual income tax returns received in 2003 will be about 283,000 returns less than the number received in 2002. We believe that the special filing extension granted to our military forces in the Persian Gulf and related war zones is contributing somewhat to fewer tax returns filed this year. However, the main cause we attribute to the expected drop in individual tax return filings in 2003 is the noticeable drop in employment measured for both 2001 and 2002. In effect, less people employed mean fewer people required to file tax returns. However, with expectations for stronger economic growth in the future, also come our projections for future growth in return filings.

### *Electronically Filed Return Projections*

In keeping with the intent of the IRS Restructuring and Reform Act of 1998, which strongly encourage the promotion of paperless filing, the number of total individual returns filed electronically continued to increase substantially over the past few years. Reflective of IRS efforts, which included partnering with the private industry, total e-file will grow 5.9 million (12.6 percent) in CY 2003. On-line filed electronic returns, the fastest growing component of e-file, will rise around 2.5 million (almost 27 percent) over the CY 2002 filing experience. IRS-industry initiatives as described below have contributed to the increasing trend. As a result, the e-file volumes are projected to increase by 13.2 percent in CY 2004, and 11.5 percent in CY 2005.

### *Free File Alliance with Private Industry*

In a major IRS-industry effort to promote and encourage electronically filed returns, a consortium of 17 private sector companies provided free tax preparation and e-filing options via the Internet starting in 2003 filing season. More than 2.7 million qualifying taxpayers filed on-line individual returns by accessing various consortium member companies' web sites. The link to consortium companies' web sites will continue to be provided on the IRS home page ([www.irs.gov](http://www.irs.gov)).

### *E-Services Products*

The IRS will also provide incentives for practitioners to increase e-filing by offering web-based products that allow interactions with the IRS electronically. The "e-services" products give qualifying members access to such processes as electronic account resolution, disclosure authorization, transcript delivery system, and Taxpayer Identification Number (TIN) matching. The products should reduce paperwork as well as the response time from IRS. These products will also be accessible from the IRS home page. In order to register and qualify for this program, practitioners must be an

Electronic Return Originator (ERO) and have filed more than 100 electronic returns during the previous filing year. The “e-services” products are projected to bring an added boost to e-file starting in CY 2004.

### *Mandatory E-filing of State Returns*

Certain states are mandating e-filing of state returns starting in 2004 filing season from practitioners that meet specified requirements. States such as California are mandating e-filing of state returns from practitioners who prepare more than 100 individual state income tax returns annually and use one or more tax preparation software packages. Failure to comply with the mandate results in a steep penalty of \$50 per return. Promotion of e-filing at the state level also translates into increases in federal e-filed returns. Minnesota and Wisconsin have implemented mandates for e-filing of state returns in CY 2003. In addition, Michigan and Oklahoma will also mandate e-filing in CY 2004.

The methodologies used to project e-file volumes continue to assume promotion and product innovations from both IRS and private industry. The new federal and state level initiatives described above were viewed as particularly significant in generating e-file projections in this edition of Document 6187.

### **Projections and Forecasting Performance Measurement**

In an ongoing effort to provide Projections and Forecasting Group customers a measurement of the quality of our products and services, we present updated versions of our “Track Record” and “Customer Satisfaction Survey” results. The track record provides statistical measures of our forecasting accuracy, while the survey results present qualitative information on the level of satisfaction reported by internal IRS customers for our products and services. Our intention is to include this feedback on our performance in all of our major tax return projection publications, and to act upon these results to make further improvements in our services.

#### *Track Record of Projections Accuracy*

This “track record” section, along with Table 18, provides a brief analysis of the accuracy of prior projections prepared by the Projections and Forecasting staff within the Office of Research. Using four years of actual data for 1999 through 2002, Table 18 presents the accuracy of our national level projections, by major return categories, as presented in our various documents published from 1994 to 2001. This track record material covers the major return categories we forecast on a calendar year basis. It serves as a general measure for gauging the overall reliability of our U.S. level return projections.

The return categories considered in Table 18 consist of the following: Grand Total, Total Primary Returns, Individual (income tax) Total, Individual Estimated Tax, Fiduciary, Partnership, Corporation, Employment, Exempt Organization, and Excise. Where there were sufficient data on prior forecasts, we have also included selected breakouts of “paper” volumes versus “e-file/magnetic tape” filings. The table presents

two measures of projection accuracy: the mean absolute percent error (MAPE), and the number of overprojections. We also include the latest actual filing volumes for 2002 to provide perspective on the relative size of the “numbers” being projected. The MAPE is computed as the average percent projection error (regardless of whether they were over- or under- projections) over the four most recently applicable projection cycles. The associated number of over-projections for the four cycles can show whether we consistently over- or under- project. Since we do not want to do either, a value of two (2) is most desirable. The table groups these two measures by time horizon. The time horizon is determined by when the forecast was made and for what future year. For example, a forecast for 2000 made in 1997 would be part of the “3-years-ahead” time horizon. The table presents time horizons from one to five years ahead. For each, we factor in the most current four observations. So, for example, for the “3-years-ahead” information, we use the forecasts made in 1996 for 1999, those made in 1997 for 2000, those made in 1998 for 2001, and those made in 1999 for 2002.

### *Customer Satisfaction Survey and Comments*

In January 2003, as part of our commitment to performance measurement, the Projections and Forecasting Group conducted our fourth annual survey of IRS customers to determine satisfaction levels with our products and services. The table below summarizes the results of those surveys on four major dimensions.

#### *PFG Customer Satisfaction Survey Results: Percent “Satisfied” or “Very Satisfied”*

<u>Measure</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
Accuracy of Forecasts	81	83	84	80
Timeliness	75	73	80	89
Responsiveness of PFG Staff	67	64	72	74
Overall Satisfaction	85	87	85	91

We thank customers who have participated in our past surveys and ask for your continued cooperation in future surveys. Also, we continually seek to improve customer service wherever we can and we welcome customer feedback at any time. Comments and suggestions regarding this document can be directed to Wanda Ross Acting Chief, Projections and Forecasting Group on (202) 874-0838. Questions concerning a specific tax return listed in this document may also be directed to the projections staff listed on the inside front cover. Finally, the tables contained in this document are also available electronically, as noted on the inside front cover.

Eric Toder  
Director, Office of Research



## Table Notes

### *Data Sources*

The primary forecasts of calendar year filing data for individual full-paid and other-than-full-paid Forms 1040, 1040A, 1040EZ and total electronic filings presented in this Office of Research publication are based on master file data captured electronically for projections and report purposes. Total individual returns by the new business operating divisions were secured from master file tallies as well. Refund returns data are obtained from the weekly *Report of Individual Master File Refunds*. More detailed electronic filing data are collected from the master file report titled *Counts of Electronic Filings—Type of Individual Return (Form) Taxpayer Could Have Filed*.

### *Definitions*

There are several key forecasted items that make up the content of this document. These items are defined below:

Full-Paid Returns:	Timely filed paper returns which have a balance due that are fully satisfied through a remittance or a credit card payment. This includes applicable returns handled through “lockbox” procedures.
Other-Than-Full-Paid Returns:	Paper returns that are even, have a balance due without a remittance, an overpayment, or are received after the April peak, plus all electronic filings. Roughly 90 percent of CY 2002 other-than-full-paid returns are refunds.
Business Returns:	Total of paper and electronic returns with Schedule C and/or Schedule F information. (Presented in Table 1A only)
Electronically Filed (e-file) Returns:	Returns filed via electronic media and consisting of electronic filings submitted by Electronic Return Originators, On-Line, and TeleFile.
Business Operating Division:	Individual returns with a Schedule C, Schedule F, Schedule E, Form 2106 or with an “international” address are classified under the Small Business/Self Employed business operating division; all other individual returns are classified under the Wage and Investment division. (Presented in Table 1B only)

### *Individual Returns*

**Table 1A** reports calendar year projections of individual returns by major processing categories for the United States. This table reports some total categories that include both paper and electronic returns, plus separate subsets that distinguish between these media. The respective lines for Form 1040, Form 1040A, and Form 1040EZ in Table 1 reflect paper returns and do not include electronically filed returns. However, electronically filed refund returns (standard and TeleFile) are included in the U.S. refund return figures and the U.S. total for other-than-full-paid. Also included in Table 1 are business returns (Schedule C or F) which reflect both paper and electronic returns. Table 1 also presents counts of practitioner e-file versus on-line filing, as well as breakouts of electronically filed refund returns and e-file balance due returns.

**Table 1B** reports national level calendar year projections of individual return volumes associated with the IRS's Wage and Investment and Small Business/Self Employed business operating divisions (BODs). This table reports total return volumes for these two categories, plus separate counts for their respective paper and electronic return subsets.

**Tables 2 through 11** report projections of individual returns by processing IRS center. These tables do not include electronically filed returns. That is, historical and projected data report paper returns only. These tables reflect the impact of IRS's modernization center alignment plans as specified at the time of this document's production.

### *Individual Refunds*

**Tables 12 and 13** report calendar year and fiscal year projections, respectively, of individual refunds for the U.S. and IRS centers. Electronically filed refund returns, both standard and TeleFile, are included in the U.S. total and also are reported separately at the bottom of these tables. The IRS center figures reflect those refunds arising from paper returns only. They also reflect the impact of IRS's most current modernization center alignment plans—as caveated under the note for Tables 2 through 11, above.

### *Electronically Filed Returns*

For **Tables 14A through 14E**, the table displays the sites where electronic returns are processed -- based on the current alignment in 2003 and the new alignment in 2004 and beyond. **Table 14A** reports historical and projected total individual electronic filing for the U.S. and IRS processing centers, while **Table 14B** reports that information for the standard electronic return subtotal. **Tables 14C and 14D** show projections of the standard e-file sub components -- i.e., practitioner e-file and on-line filed returns, respectively. **Table 14E** presents the TeleFile projections. **Table 15** shows historical and projected standard electronic filings by estimated return type taxpayer could use (i.e., Forms 1040, 1040A, and 1040EZ) for the U.S. and IRS processing centers.

The **Table 16** series show the electronic filing counts by state and traditional IRS district office for states with multiple districts. For example, the old Cincinnati and Cleveland district office projected return counts are shown under Cincinnati. Parentheses are placed around the names of the traditional districts presented to further distinguish them in the tables. The standard e-file volumes by their respective sub components – practitioner and on-line filed returns are also presented. Accordingly, **Table 16A** reports historical and projected total electronic filing. **Tables 16B and 16C** display the information for practitioner and on-line filed electronic returns, respectively. **Table 16D** presents the TeleFile projections. As a new addition to this update, **Table 17** shows historical and projected standard electronic filings by estimated return type coded by transmitter (i.e., Forms 1040, 1040A, and 1040EZ) for the U.S. and IRS processing centers.

## Statement of Methodology

This section summarizes the methods used to generate U.S. and IRS center level forecasts of individual returns and refunds by major processing categories, as well as individual electronic returns at the state and district level. In addition to the methodologies described below, proportional adjustments were made at various steps in the process to preserve accounting identities (e.g., full-paid and other-than-full-paid categories must sum to the total form type projection, IRS center data must sum to U.S. data, etc.). The projections presented in this edition of Document 6187 incorporate the partial-year 2003 filing counts, i.e., state level numbers for electronically filed returns, and weekly IRS center tallies for paper returns gathered through late summer. Therefore, the volumes are aligned in a format that includes movement of various states into their new IRS center for CY 2003 (see the district alignment for 2003 on page 51). The Service will also change its state alignments for individual paper Form 1040 returns processing in 2004 and again for 2005-on (see the district alignment for 2004 and onward starting on page 52). These changes are embedded in the associated tables. The volumes also reflect updated forecasts of economic variables (used as leading indicators of future individual return volumes), as well as current tax laws and administrative plans. While numerous details about the forecasting methodologies are provided below, it is not possible to cover all the myriad of steps involved in the processes. Customers interested in further explanations of the forecasting models/steps are welcomed to contact the Acting Chief, Projections and Forecasting Group at (202) 874-0838.

### *The Individual Return Series*

U.S. and IRS center forecasts of the total individual return series—defined as the sum of paper Forms 1040, 1040A, 1040EZ, standard electronically filed returns (including practitioner and on-line filed returns), and TeleFile grouped by location of taxpayer—resulted from regression models. Specifically, the series trend was the result of a regression model (base period 1973-2002) in which total employment was detrended and a step dummy variable (for 1993 and on) were the leading indicator variables used in the forecasting models. Global Insight provides our economic and demographic variables which we routinely employ in our forecasting models.

### *Form Type and Full-Paid/Other-Than-Full-Paid Categories*

U.S. and IRS center level projections by return type (i.e., Form 1040, 1040A and 1040EZ), and by their corresponding full-paid versus other-than-full-paid dimensions, were first prepared on an "adjusted" level. By "adjusted" we mean that the detailed historical data components were decomposed and reconfigured to negate the impact of e-file. In effect, the "adjusted" level data reflects the historical trends as if e-file never existed. These adjusted level trends were forecasted while, simultaneously, corresponding projections for e-file were prepared. The methodology for the e-file forecasts is described in more detail in the section below. Generally, the full-paid and other-than-full-paid categories for each adjusted form type were projected at the U.S. level by trend extrapolation models. The district office level projections for these

categories were similarly estimated using time-series models. They were then forced to their corresponding U.S. components, and the corresponding forecasts for e-file were subtracted from the appropriate adjusted level projections to derive the forecasts for **paper** return volumes. In general, IRS center paper volumes for these classifications presented in Tables 1 through 11 were derived by summing the projected paper district office volumes to their pre-specified IRS center. We decomposed the center level numbers to their corresponding traditional IRS district office level detail to adjust for the varying district-to-center alignments. This enables us to reflect the new workload realignment plans by calendar year as modernization efforts are finalized.

### *Refunds*

The calendar year and fiscal year refund volumes in Tables 12 and 13 reflect a count of refunds arising from, and issued shortly after, the initial filing of a return. Similar to the description above, calendar year refund data by IRS center were compiled on an "adjusted" level. After adjusting the refund data for e-file, and to reflect the traditional ten center location of taxpayers (rather than where refunds actually were processed), refund returns were forecasted using linear trend and time series models. IRS center projections of paper refunds (pre modernization) were derived next by subtracting corresponding e-file refund forecasts from their corresponding adjusted level projections. Also similar to the explanation above, restructuring of the current ten IRS center configuration to the new alignments required the forecasts to be summed to newly planned center year by year configurations. Fiscal year refunds were derived from the calendar year forecasts based on historical quarterly filing experiences.

### *Practitioner Electronically Filed Returns*

The US level practitioner electronically filed returns were projected by using diffusion (or "S" curve) growth models to trend past participation rates. These participation rates were defined as the ratio of practitioner electronic returns to the total practitioner returns. Similarly, the district office level projections were based on results of applying the diffusion growth models to district series. The initial projections were then forced to the U.S. forecasts to derive the final set of district office level projections. These traditional district volumes were summed to the appropriate IRS centers and state level estimates. The year-to-date counts of standard electronic returns posted to the IRS Master File, and IRS center counts of standard electronic returns and on-line returns through late summer were factored into the projections.

### *On-Line Filed Returns*

The on-line filed returns were derived by first using a diffusion growth model to trend past participation rates for the United States. These participation rates were defined as the ratio of on-line filed returns to the estimated number of taxpayers that file self-prepared returns and have access to the Internet. As part of the process, a combination of the historical IRS on-line electronic filing experience through July 2003, Statistics of Income Division data on the volume of self-prepared returns, and external data on electronic commerce in the U.S. were utilized.

Using these data, estimates of the number of self-prepared returns filed by taxpayers with Internet access were generated. Then the on-line filing participation rates within that population were derived. The participation rates were then multiplied by the eligible pool of filers for the United States. Finally, we applied each district's trended on-line "shares" to the U.S. level projection of total on-line filed returns to derive district level forecasts.

### *Standard e-file by Form Type*

The distribution of standard electronically filed returns (i.e., the combined practitioner and on-line) by Forms 1040, 1040A, and 1040EZ was based on data taken from the report titled *Counts of Electronic Filings—Type of Individual Return (Form) Taxpayer Could Have Filed*. This report shows the simplest traditional paper return an electronically filing taxpayer could have used. From this report, filing data through July 2003 were used to derive the percent of standard electronically filed returns that could have been filed as either a Form 1040, Form 1040A or Form 1040EZ. The U.S. level projections are based on regression models that projected the share of adjusted level Form 1040, 1040A, and 1040EZ that were electronic. The district office level projections were derived by applying the estimated CY 2003 district office to U.S. ratios to the U.S. level projections. Also, this update includes the distribution of standard electronically filed returns by Forms 1040, 1040A, and 1040EZ as they were coded by transmitter. These were projected as a share of Form 1040, 1040A, and 1040EZ that could have been filed and historical data used are from the weekly IIRAPHQ reports. In addition, these form types are preceded by the "coded" label to distinguish from the projections of forms taxpayers "could have" used.

### *TeleFile*

The U.S. level projections are based on a time series model. The projected TeleFile volumes for the district offices are based on examining past trends and employing exponential smoothing models for each of the districts. These district office level projections were then adjusted to the U.S. controls and summed to the appropriate IRS center and state levels.

## Alignment of IRS Centers for Paper Returns - CY 2002

Andover IRS Center	Memphis IRS Center
Massachusetts	Alabama
New York*	Mississippi
Michigan	Arkansas
Rhode Island	Kentucky
	Tennessee
Atlanta IRS Center	Louisiana
Georgia	Virginia
South Carolina	
North Carolina	Kansas City IRS Center
Florida	Iowa
West Virginia	Wisconsin
	Oklahoma
	Utah
Austin IRS Center	Illinois
New Mexico	Missouri
Idaho	Minnesota
Wyoming	Kansas
Colorado	
Montana	Pennsylvania IRS Center
Texas	Maine
Arizona	Maryland
	Vermont
Brookhaven IRS Center	Connecticut
New York*	Indiana
New Jersey	International
	Pennsylvania
Cincinnati IRS Center	New Hampshire
Ohio	Delaware
Ogden IRS Center	Fresno IRS Center
South Dakota	Alaska
North Dakota	Hawaii
Nebraska	California
Washington	Nevada
	Oregon

\*Note: Forms 1040, 1040A, 1040EZ paper volumes are processed in both Andover and Brookhaven IRS Centers

## Configuration of IRS Centers for Paper Individual Returns—2003 Alignment

### Andover IRS Center

Maine  
Massachusetts  
New York\*  
Vermont  
Michigan  
New Hampshire  
Rhode Island

### Atlanta IRS Center

Georgia  
South Carolina  
North Carolina  
Mississippi  
Florida  
West Virginia

### Austin IRS Center

New Mexico  
Texas  
Wyoming  
Colorado  
Montana  
Kentucky  
Louisiana  
Oklahoma

### Brookhaven IRS Center

New York\*

### Memphis IRS Center

Alabama  
Ohio  
Arkansas  
Tennessee  
Virginia

### Kansas City IRS Center

South Dakota  
Illinois  
Iowa  
North Dakota  
Indiana  
Wisconsin  
Nebraska  
Utah  
Missouri  
Minnesota  
Kansas

### Philadelphia IRS Center

Maryland  
Connecticut  
International  
New Jersey  
Pennsylvania  
Delaware

### Fresno IRS Center

Alaska  
Idaho  
Hawaii  
California  
Nevada  
Arizona  
Oregon  
Washington

\*Note: Forms 1040, 1040A, 1040EZ paper volumes are processed in both Andover and Brookhaven IRS Centers



## Configuration of IRS Centers for Paper Individual Returns—2004 Alignment

### Andover IRS Center

New York  
Maine  
Massachusetts  
Vermont  
New Hampshire

### Atlanta IRS Center

Georgia  
Alabama  
South Carolina  
Florida  
North Carolina  
Mississippi  
West Virginia  
Rhode Island

### Austin IRS Center

New Mexico  
Colorado  
Texas  
Arkansas  
Kentucky  
Louisiana  
Oklahoma  
Tennessee

### Memphis IRS Center

Ohio  
Virginia

### Kansas City IRS Center

South Dakota  
Iowa  
Michigan  
North Dakota  
Indiana  
Wisconsin  
Nebraska  
Illinois  
Missouri  
Minnesota  
Kansas  
Delaware

### Philadelphia IRS Center

Maryland  
Connecticut  
International  
New Jersey  
Pennsylvania

### Fresno IRS Center

Alaska  
Idaho  
Wyoming  
Montana  
Hawaii  
California  
Nevada  
Arizona  
Oregon  
Washington  
Utah

## Configuration of IRS Centers for Paper Individual Returns—2005 Alignment

### Andover IRS Center

New York  
Maine  
Massachusetts  
Vermont  
New Hampshire

### Atlanta IRS Center

Georgia  
Alabama  
South Carolina  
North Carolina  
Connecticut  
Mississippi  
Florida  
Rhode Island

### Austin IRS Center

New Mexico  
Texas  
Arkansas  
Kentucky  
Louisiana  
Tennessee  
Oklahoma  
Nebraska  
Kansas

### Memphis IRS Center

Ohio

### Kansas City IRS Center

Ohio  
Iowa  
Michigan  
Indiana  
Wisconsin  
West Virginia  
Virginia  
Illinois  
Missouri  
Minnesota  
Delaware

### Philadelphia IRS Center

Maryland  
International  
New Jersey  
Pennsylvania

### Fresno IRS Center

South Dakota  
Alaska  
Idaho  
Wyoming  
Colorado  
North Dakota  
Montana  
Hawaii  
California  
Nevada  
Arizona  
Oregon  
Washington  
Utah

## Configuration of IRS Centers for Paper Individual Returns—2006 Alignment

### Andover IRS Center

New York  
Maine  
Massachusetts  
Vermont  
New Hampshire

### Atlanta IRS Center

Georgia  
Maryland  
South Carolina  
North Carolina  
Connecticut  
Florida  
Rhode Island

### Austin IRS Center

New Mexico  
Alabama  
Texas  
Mississippi  
Kentucky  
Louisiana  
Tennessee  
Oklahoma  
Nebraska  
Kansas

### Kansas City IRS Center

Ohio  
Michigan  
Indiana  
Arkansas  
West Virginia  
Virginia  
Illinois  
Missouri  
Delaware

### Philadelphia IRS Center

International  
New Jersey  
Pennsylvania

### Fresno IRS Center

South Dakota  
Alaska  
Idaho  
Wyoming  
Colorado  
Iowa  
North Dakota  
Montana  
Hawaii  
California  
Nevada  
Wisconsin  
Arizona  
Oregon  
Washington  
Utah  
Minnesota

## Configuration of IRS Centers for Paper Individual Returns—2007 Alignment

### Andover IRS Center

New York  
Massachusetts  
Vermont  
New Hampshire

### Atlanta IRS Center

Georgia  
Maryland  
South Carolina  
North Carolina  
Connecticut  
Florida  
West Virginia  
Rhode Island  
Delaware

### Austin IRS Center

New Mexico  
Texas  
Alabama  
Colorado  
Mississippi  
Tennessee  
Louisiana  
Oklahoma  
Nebraska  
Kansas

### Kansas City IRS Center

Maine  
Ohio  
Indiana  
Arkansas  
Kentucky  
New Jersey  
Virginia  
Illinois  
Missouri

### Philadelphia IRS Center

International  
Pennsylvania

### Fresno IRS Center

South Dakota  
Alaska  
Idaho  
Wyoming  
Iowa  
Michigan  
North Dakota  
Montana  
Hawaii  
California  
Nevada  
Wisconsin  
Arizona  
Oregon  
Washington  
Utah  
Minnesota

## Configuration of IRS Centers for Paper Individual Returns—2008 Alignment

Andover IRS Center  
New York  
Massachusetts

Atlanta IRS Center  
Georgia  
Maryland  
South Carolina  
North Carolina  
Connecticut  
Florida  
West Virginia  
Delaware

Austin IRS Center  
New Mexico  
Alabama  
Colorado  
Texas  
Mississippi  
Tennessee  
Louisiana  
Oklahoma  
Nebraska  
Kansas

Kansas City IRS Center  
Maine  
Vermont  
Ohio  
Indiana  
International  
Arkansas  
Kentucky  
New Jersey  
Pennsylvania  
New Hampshire  
Rhode Island  
Virginia  
Illinois  
Missouri

Fresno IRS Center  
South Dakota  
Alaska  
Idaho  
Wyoming  
Michigan  
Iowa  
North Dakota  
Montana  
Hawaii  
California  
Nevada  
Wisconsin  
Arizona  
Oregon  
Washington  
Utah  
Minnesota

## Configuration of IRS Centers for Paper Individual Returns—2009 Alignment

Andover IRS Center  
New York

Atlanta IRS Center  
Georgia  
Massachusetts  
South Carolina  
North Carolina  
Florida  
Virginia  
Delaware

Austin IRS Center  
Texas  
Alabama  
Mississippi  
Arkansas  
Kentucky  
Tennessee  
Louisiana  
Oklahoma  
Nebraska  
Kansas

Kansas City IRS Center  
Maine  
Maryland  
Vermont  
Ohio  
Connecticut  
Indiana  
International  
New Jersey  
West Virginia  
Pennsylvania  
Pennsylvania  
New Hampshire  
Rhode Island  
Illinois  
Missouri

Fresno IRS Center  
New Mexico  
South Dakota  
Alaska  
Idaho  
Wyoming  
Colorado  
Michigan  
Iowa  
North Dakota  
Montana  
Hawaii  
California  
Nevada  
Wisconsin  
Arizona  
Oregon  
Washington  
Utah  
Minnesota

## Configuration of IRS Centers for Paper Individual Returns—2010 Alignment

### Atlanta IRS Center

Georgia  
Maine  
Massachusetts  
Vermont  
South Carolina  
North Carolina  
Connecticut  
New Jersey  
New Hampshire  
Rhode Island  
Virginia  
Delaware

### Kansas City IRS Center

New York  
Maryland  
Illinois  
Ohio  
Indiana  
International  
New York  
West Virginia  
Pennsylvania  
Missouri

### Austin IRS Center

Texas  
Alabama  
Florida  
Arkansas  
Kentucky  
Mississippi  
Tennessee  
Louisiana  
Oklahoma  
Kansas

### Fresno IRS Center

South Dakota  
New Mexico  
Alaska  
Idaho  
Wyoming  
Colorado  
Michigan  
Iowa  
North Dakota  
Montana  
Hawaii  
California  
Nevada  
Wisconsin  
Nebraska  
Arizona  
Oregon  
Washington  
Utah  
Minnesota

**Alignment of IRS Centers for Standard Electronically  
Filed Returns – CY 2002 and 2003**

**Andover IRS Center**

New York  
Maine  
Maryland  
Massachusetts  
Vermont  
Connecticut  
New Jersey  
Pennsylvania  
New Hampshire  
Rhode Island  
Virginia  
Delaware

**Austin IRS Center**

New Mexico  
Texas  
Illinois  
Iowa  
Wisconsin  
Oklahoma  
Missouri  
Minnesota  
Kansas

**Memphis IRS Center**

Georgia  
Alabama  
North Carolina  
Mississippi  
Arkansas  
Tennessee  
Louisiana

**Ogden IRS Center**

South Dakota  
Alaska  
Idaho  
Wyoming  
Colorado  
North Dakota  
Montana  
Hawaii  
California  
Nevada  
Nebraska  
Arizona  
Oregon  
Utah  
Washington

**Cincinnati IRS Center**

Ohio  
South Carolina  
Michigan  
Indiana  
Florida  
Kentucky  
West Virginia

E-file returns with International addresses may be processed at any of the five processing centers.



**Alignment of IRS Centers for Standard Electronically  
Filed Returns – CY 2004 and Beyond**

**Andover IRS Center**

New York  
Maine  
Maryland  
Massachusetts  
Vermont  
Connecticut  
New Jersey  
Pennsylvania  
New Hampshire  
Rhode Island  
Virginia  
Delaware

**Memphis IRS Center**

Georgia  
Alabama  
North Carolina  
Mississippi  
Arkansas  
Tennessee  
Louisiana

**Kansas City IRS Center**

Ohio  
South Carolina  
Michigan  
Indiana  
Florida  
Kentucky  
West Virginia

**Austin IRS Center**

New Mexico  
Texas  
Illinois  
Iowa  
Wisconsin  
Oklahoma  
Missouri  
Minnesota  
Kansas

**Philadelphia IRS Center**

South Dakota  
Alaska  
Idaho  
Wyoming  
Colorado  
North Dakota  
Montana  
Hawaii  
California  
Nevada  
Nebraska  
Arizona  
Oregon  
Utah  
Washington

## **IRS Centers/Processing Sites for TeleFile – CY 2002 and 2003**

***Cincinnati IRS center***

***Ogden IRS center***

***Tennessee Computing Center***

Beginning in CY 1997, Cincinnati and Ogden IRS centers and the Tennessee Computing Center each processed about one-third of the national volume of TeleFile returns, regardless of the state in which the TeleFile return was submitted. Under this design, the first TeleFile call to the IRS is routed to Cincinnati, the second TeleFile goes to Ogden, and the Tennessee Computing Center receives the third call (though, not necessarily in that order). As the fourth TeleFile call is received, it is routed to Cincinnati, and so on, such that eventually each center/site processes approximately an equal number of the total volume of U.S. TeleFile returns.

## **IRS Centers/Processing Sites for TeleFile – CY 2004 and Beyond**

***Kansas City IRS center***

***Philadelphia IRS center***

***Tennessee Computing Center***

Beginning in CY 2004, Kansas City and Philadelphia IRS centers and the Tennessee Computing Center will each process about one-third of the national volume of TeleFile returns, regardless of the state in which the TeleFile return was submitted.

## Other Projection Documents

<u>Title</u>	<u>IRS Document Number</u>	<u>Typical Updates</u>
<b><i>Calendar Year Return Projections by State and Selected Locations</i></b>	6149	Winter
<b><i>Calendar Year Return Projections for the United States and IRS Centers</i></b>	6186	Fall
<b><i>Fiscal Year Return Projections for the United States</i></b>	6292	Spring/ Fall
<b><i>Calendar Year Projections of Information and Withholding Documents for the United States and IRS Centers</i></b>	6961	Spring

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These documents are available electronically as noted inside the front cover.

These documents may also be requested

1. by phone at (202) 874-0514
2. by fax at (202) 874-0613, or
3. by writing to the following address

**Internal Revenue Service  
Office of Research, Research Analysis and Statistics N:ADC:R:R  
Attn.: Chief, Projections and Forecasting  
1111 Constitution Avenue, N.W.  
Washington, D.C. 20224**